

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Wayne Township (5375)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$65,324,188	\$65,785,297	\$63,232,396	\$62,113,235	-1.3%	-1.8%
Non - Certified Salaries	120	\$8,800,203	\$9,009,395	\$9,133,087	\$9,539,259	2.0%	4.4%
Teacher Retirement Fund, After 7-1-95	216	\$3,637,509	\$4,613,387	\$5,192,600	\$5,251,820	9.6%	1.1%
Group Health Insurance	222	\$6,635,002	\$5,203,324	\$4,910,765	\$5,083,877	-6.4%	3.5%
Social Security Certified	212	\$4,841,166	\$4,886,608	\$4,978,856	\$4,559,565	-1.5%	-8.4%
Transfer Tuition to Other School Corps Within State	561	\$3,979,881	\$2,680,944	\$4,216,593	\$3,803,391	-1.1%	-9.8%
Licensed Employees	135	\$1,239,235	\$1,569,912	\$2,360,053	\$2,567,754	20.0%	8.8%
Miscellaneous Objects	876 - 899	\$6,597,663	\$6,324,149	\$6,739,744	\$1,994,477	-25.9%	-70.4%
Textbooks	630	\$3,806	\$346,842	\$997,404	\$1,894,229	372.3%	89.9%
Operational Supplies	611	\$1,227,802	\$1,310,733	\$1,703,546	\$1,450,922	4.3%	-14.8%
Public Employees Retirement Fund	214	\$1,103,290	\$1,083,279	\$1,258,746	\$1,365,467	5.5%	8.5%
Other Employee Benefits	241 - 290	\$1,212,550	\$1,314,553	\$1,365,117	\$1,227,666	0.3%	-10.1%
Social Security Noncertified	211	\$637,307	\$704,102	\$326,868	\$717,406	3.0%	119.5%
Stipends	131	\$0	\$19,742	\$159,304	\$520,021	NA	226.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,858,278	\$1,297,373	\$404,514	\$455,642	-29.6%	12.6%
Equipment	730	\$936,203	\$1,918,354	\$1,660,533	\$411,696	-18.6%	-75.2%
Other Supplies and Materials	615, 660 - 689	\$2,648,075	\$652,800	\$1,494,859	\$391,994	-38.0%	-73.8%
Staff Services	314	\$1,241,812	\$556,260	\$329,575	\$269,944	-31.7%	-18.1%
Other Group Insurance Authorized by Statute	224	\$201,807	\$223,162	\$172,269	\$213,940	1.5%	24.2%
Instructional Programs Improvement Services	312	\$642,367	\$198,158	\$883,927	\$213,417	-24.1%	-75.9%
Travel	580	\$214,056	\$162,704	\$144,302	\$199,308	-1.8%	38.1%
Other Professional and Technical Services	319	\$241,798	\$159,922	\$230,635	\$197,265	-5.0%	-14.5%
Instruction Services	311	\$5,525	\$44,296	\$153,257	\$167,112	134.5%	9.0%
Pupil Services	313	\$34,800	\$68,206	\$42,860	\$160,257	46.5%	273.9%
Library Books	640	\$114,804	\$135,057	\$107,164	\$129,554	3.1%	20.9%
Group Life Insurance	221	\$154,587	\$117,464	\$126,105	\$124,232	-5.3%	-1.5%
Pre-2008 Object Code - Temporary Salaries	130	\$13,304	\$14,960	\$51,782	\$43,104	34.2%	-16.8%
Food Purchases	614	\$27,764	\$28,045	\$35,043	\$39,746	9.4%	13.4%
Insurance	520	\$189,219	\$174,075	\$116,538	\$38,894	-32.7%	-66.6%
Repairs and Maintenance Services	430	\$220	\$1,800	\$14,182	\$36,148	257.9%	154.9%
Advertising	540	\$44,646	\$57,306	\$63,877	\$28,172	-10.9%	-55.9%
Postage and Postage Machine Rental	532	\$13,808	\$25,903	\$17,984	\$25,839	17.0%	43.7%
Telephone	531	\$27,161	\$14,663	\$20,021	\$19,710	-7.7%	-1.6%
Professional Development	748	\$0	\$0	\$17,005	\$17,662	NA	3.9%
Data Processing Services	316	\$98	\$23,336	\$29,414	\$16,216	259.0%	-44.9%
Content	747	\$14,947	\$107,247	\$46,742	\$7,210	-16.7%	-84.6%
Dues and Fees	810	\$6,142	\$7,698	\$4,698	\$6,173	0.1%	31.4%
Awards	875	\$9,551	\$14,030	\$7,575	\$4,629	-16.6%	-38.9%
Periodicals	650	\$6,511	\$5,800	\$5,878	\$3,873	-12.2%	-34.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Services	593	\$0	\$0	\$858	\$2,380	NA	177.5%
Student Transportation Services	510	\$14,634	\$2,934	\$1,284	\$1,865	-40.3%	45.2%
Computer Hardware	741	\$86	\$0	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$0	\$956,656	\$10,681	\$0	NA	-100.0%
Nonlicensed Employees	136	\$9,375	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$113,911,180	\$111,820,475	\$112,768,643	\$105,315,069	-1.9%	-6.6%
Student Instructional Support							
Certified Salaries	110	\$5,213,260	\$5,244,628	\$4,916,523	\$6,973,151	7.5%	41.8%
Non - Certified Salaries	120	\$1,824,913	\$1,871,262	\$1,836,454	\$2,315,505	6.1%	26.1%
Group Health Insurance	222	\$616,050	\$544,674	\$572,993	\$738,289	4.6%	28.8%
Teacher Retirement Fund, After 7-1-95	216	\$220,574	\$285,246	\$329,475	\$558,123	26.1%	69.4%
Social Security Certified	212	\$380,763	\$385,709	\$356,906	\$501,611	7.1%	40.5%
Staff Services	314	\$1,250	\$11,640	\$385,879	\$493,104	345.7%	27.8%
Public Employees Retirement Fund	214	\$198,224	\$214,189	\$259,956	\$336,454	14.1%	29.4%
Other Professional and Technical Services	319	\$68,146	\$108,442	\$225,477	\$329,663	48.3%	46.2%
Other Employee Benefits	241 - 290	\$199,412	\$201,577	\$207,041	\$301,807	10.9%	45.8%
Social Security Noncertified	211	\$134,187	\$144,057	\$142,646	\$176,193	7.0%	23.5%
Pupil Services	313	\$2,780	\$231,025	\$228,975	\$174,000	181.3%	-24.0%
Operational Supplies	611	\$92,156	\$142,970	\$163,792	\$105,714	3.5%	-35.5%
Equipment	730	\$7,854	\$39,348	\$1,347,664	\$69,403	72.4%	-94.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$148,515	\$113,342	\$54,685	\$47,019	-25.0%	-14.0%
Other Group Insurance Authorized by Statute	224	\$30,401	\$32,201	\$35,007	\$41,268	7.9%	17.9%
Licensed Employees	135	\$0	\$0	\$0	\$39,372	NA	NA
Awards	875	\$0	\$0	\$24,759	\$26,328	NA	6.3%
Group Life Insurance	221	\$52,292	\$41,862	\$33,280	\$17,772	-23.6%	-46.6%
Travel	580	\$7,101	\$11,588	\$12,668	\$17,541	25.4%	38.5%
Instructional Programs Improvement Services	312	\$10,389	\$6,850	\$28,700	\$8,883	-3.8%	-69.0%
Food Purchases	614	\$2,175	\$6,069	\$3,662	\$8,063	38.8%	120.2%
Connectivity	744	\$0	\$70	\$2,224	\$6,152	NA	176.6%
Dues and Fees	810	\$1,342	\$936	\$701	\$584	-18.8%	-16.7%
Severance/Early Retirement Pay	213	\$0	\$161,509	\$0	\$0	NA	NA
Student Instructional Support Total		\$9,211,785	\$9,799,195	\$11,169,469	\$13,286,000	9.6%	18.9%
Overhead and Operational							
Non - Certified Salaries	120	\$15,358,357	\$15,205,656	\$15,285,251	\$16,108,064	1.2%	5.4%
Group Health Insurance	222	\$13,687,960	\$13,211,776	\$12,362,323	\$13,982,450	0.5%	13.1%
Food Purchases	614	\$4,097,745	\$4,287,792	\$4,425,401	\$4,678,653	3.4%	5.7%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Repairs and Maintenance Services	430	\$4,196,429	\$4,710,711	\$5,163,593	\$4,513,892	1.8%	-12.6%
Light and Power - Other Than Heating and Cooling	625	\$2,774,758	\$2,882,226	\$2,933,023	\$3,013,508	2.1%	2.7%
Public Employees Retirement Fund	214	\$1,493,898	\$1,570,902	\$1,823,920	\$2,021,182	7.9%	10.8%
Other Supplies and Materials	615, 660 - 689	\$1,717,742	\$1,475,315	\$1,797,413	\$1,584,218	-2.0%	-11.9%
Operational Supplies	611	\$800,090	\$1,156,049	\$1,685,249	\$1,443,714	15.9%	-14.3%
Social Security Noncertified	211	\$1,120,057	\$1,121,125	\$1,119,574	\$1,171,897	1.1%	4.7%
Insurance	520	\$1,032,677	\$1,046,031	\$995,623	\$928,756	-2.6%	-6.7%
Heating and Cooling for Buildings - Gas	622	\$1,006,658	\$1,053,360	\$997,652	\$741,129	-7.4%	-25.7%
Workers Compensation Insurance	225	\$491,108	\$508,377	\$491,137	\$678,816	8.4%	38.2%
Water and Sewage	411	\$411,002	\$510,674	\$452,636	\$469,050	3.4%	3.6%
Certified Salaries	110	\$349,754	\$336,345	\$339,606	\$337,590	-0.9%	-0.6%
Board of Education Services	318	\$527,619	\$335,765	\$234,560	\$302,413	-13.0%	28.9%
Equipment	730	\$353,890	\$281,185	\$374,953	\$261,396	-7.3%	-30.3%
Other Professional and Technical Services	319	\$141,384	\$114,575	\$170,992	\$255,950	16.0%	49.7%
Telephone	531	\$199,786	\$254,900	\$189,653	\$223,225	2.8%	17.7%
Student Transportation Services	510	\$220,855	\$225,292	\$199,600	\$221,867	0.1%	11.2%
Dues and Fees	810	\$112,979	\$116,347	\$40,908	\$183,188	12.8%	347.8%
Other Employee Benefits	241 - 290	\$83,887	\$75,467	\$62,079	\$110,732	7.2%	78.4%
Printing and Binding	550	\$41,896	\$38,566	\$11,977	\$104,131	25.6%	769.4%
Miscellaneous Objects	876 - 899	\$29,028	\$21,353	\$277,684	\$103,018	37.3%	-62.9%
Removal of Refuse and Garbage	412	\$94,511	\$88,029	\$111,871	\$94,141	-0.1%	-15.8%
Travel	580	\$83,530	\$76,828	\$169,941	\$91,728	2.4%	-46.0%
Tires and Repairs	612	\$90,635	\$85,279	\$65,139	\$91,160	0.1%	39.9%
Statistical Services	317	\$237,891	\$247,569	\$95,817	\$68,606	-26.7%	-28.4%
Seldom or Non-Recurring Purchases	873	\$34,455	\$42,697	\$54,163	\$68,137	18.6%	25.8%
Other Group Insurance Authorized by Statute	224	\$40,350	\$43,485	\$46,861	\$55,854	8.5%	19.2%
Stipends	131	\$0	\$0	\$1,206	\$52,788	NA	4278.5%
Bank Service Charges	871	\$42,818	\$46,561	\$47,737	\$49,162	3.5%	3.0%
Postage and Postage Machine Rental	532	\$43,927	\$48,007	\$39,684	\$45,098	0.7%	13.6%
Group Life Insurance	221	\$45,107	\$43,618	\$40,799	\$43,799	-0.7%	7.4%
Unemployment Insurance	230	\$175,636	\$63,571	\$100,376	\$39,615	-31.1%	-60.5%
Social Security Certified	212	\$19,050	\$19,748	\$22,791	\$32,372	14.2%	42.0%
Teacher Retirement Fund, After 7-1-95	216	\$17,228	\$24,205	\$29,019	\$30,994	15.8%	6.8%
Board Member Compensation	115	\$28,672	\$29,680	\$31,472	\$30,688	1.7%	-2.5%
Advertising	540	\$6,955	\$16,670	\$15,354	\$14,937	21.1%	-2.7%
Data Processing Services	316	\$1,611	\$0	\$7,884	\$10,562	60.0%	34.0%
Staff Services	314	\$14,870	\$97,956	\$14,766	\$9,012	-11.8%	-39.0%
Pre-2008 Object Code - Temporary Salaries	130	\$16,773	\$6,196	\$3,729	\$8,284	-16.2%	122.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,574	\$7,907	\$3,772	\$6,978	-7.6%	85.0%
Awards	875	\$108	\$367	\$500	\$90	-4.7%	-82.1%

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M S D Wayne Township (5375)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Vehicles	731	\$610,442	\$418,849	\$772,376	\$0	-100.0%	-100.0%
Severance/Early Retirement Pay	213	\$0	\$135,216	\$0	\$0	NA	NA
Content	747	\$5,516	\$20,485	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$200,284	\$162,793	\$5,375	\$0	-100.0%	-100.0%
Pupil Services	313	\$210	\$525	\$0	\$0	-100.0%	NA
Instruction Services	311	\$192	\$214	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$1,114	\$0	\$0	\$0	-100.0%	NA
Interest	832	\$1,525	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$52,072,542	\$52,266,243	\$53,115,438	\$54,282,845	1.0%	2.2%
Non Operational							
Redemption of Principal	831	\$23,885,505	\$23,795,754	\$23,933,754	\$24,010,799	0.1%	0.3%
Construction Services	450	\$1,414,795	\$100,497	\$787,902	\$6,589,564	46.9%	736.3%
Equipment	730	\$2,981,820	\$1,967,748	\$2,880,239	\$3,077,175	0.8%	6.8%
Operational Supplies	611	\$1,531,856	\$1,419,543	\$1,656,260	\$1,708,864	2.8%	3.2%
Pre-2008 Object Code - Temporary Salaries	130	\$922,965	\$898,080	\$926,855	\$949,212	0.7%	2.4%
Non - Certified Salaries	120	\$423,866	\$654,280	\$704,813	\$781,383	16.5%	10.9%
Vehicles	731	\$0	\$0	\$0	\$245,097	NA	NA
Public Employees Retirement Fund	214	\$39,880	\$80,231	\$93,682	\$107,601	28.2%	14.9%
Group Health Insurance	222	\$66,678	\$78,545	\$82,748	\$102,852	11.4%	24.3%
Food Purchases	614	\$16,299	\$22,827	\$20,906	\$93,499	54.8%	347.2%
Social Security Noncertified	211	\$31,393	\$63,547	\$77,002	\$84,230	28.0%	9.4%
Certified Salaries	110	\$90,539	\$67,913	\$62,992	\$64,150	-8.3%	1.8%
Teacher Retirement Fund, After 7-1-95	216	\$38,633	\$39,775	\$49,718	\$50,340	6.8%	1.3%
Social Security Certified	212	\$72,663	\$55,059	\$44,668	\$44,179	-11.7%	-1.1%
Rentals	440	\$0	\$3,888	\$22,309	\$23,333	NA	4.6%
Instruction Services	311	\$254,016	\$116,601	\$370,479	\$18,181	-48.3%	-95.1%
Other Employee Benefits	241 - 290	\$10,682	\$10,217	\$10,148	\$10,145	-1.3%	0.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,187	\$11,475	\$5,369	\$7,385	-21.2%	37.6%
Travel	580	\$5,342	\$3,429	\$3,551	\$4,715	-3.1%	32.8%
Other Group Insurance Authorized by Statute	224	\$2,684	\$3,310	\$3,670	\$4,076	11.0%	11.1%
Stipends	131	\$0	\$1,050	\$4,246	\$3,828	NA	-9.9%
Group Life Insurance	221	\$2,339	\$2,611	\$2,905	\$3,175	7.9%	9.3%
Staff Services	314	\$123	\$0	\$526	\$800	59.7%	52.0%
Awards	875	\$0	\$0	\$0	\$56	NA	NA
Other Professional and Technical Services	319	\$0	\$0	\$7,200	\$0	NA	-100.0%
Other Supplies and Materials	615. 660 - 689	\$0	\$1,013	\$0	\$0	NA	NA
Computer Hardware	741	\$734	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$0	\$3,600	\$0	\$0	NA	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Pupil Services	313	\$1,000	\$525	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$718,256	\$1,015,035	\$904,862	-\$2,030	NA	-100.2%
Non Operational Total		\$32,531,255	\$30,416,554	\$32,656,802	\$37,982,606	3.9%	16.3%
Grand Total		\$207,726,763	\$204,302,466	\$209,710,353	\$210,866,520	0.4%	0.6%